

Message Text

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APPROVED BY IO - CRFRANK

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L/UNA - AKRECZKO (PHONE)

IO/EX - DELLER

IO/EX - SCUMMINS

IO/IBC - RVHENNES

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E.O. 11652:N/A

TAGS: UN, AORG

SUBJECT: UN PRACTICE ON REIMBURSING EMPLOYEES FOR U.S.
TAXES ON LUMP SUM WITHDRAWALS: WMO

REFS: (A) GENEVA 9625; (B) A-2278 DATED APRIL 30, L976;
(C) STATE 163076

1. MISSION MAY INFORM WMO AND OTHER SPECIALIZED AGENCIES
THAT THE UNITED STATES IS AWARE OF CONTINUING DISAGREEMENT
AMONG ORGANIZATIONS CONCERNING SCOPE OF AUTHORITY TO
REIMBURSE EMPLOYEES FOR TAXES PAID ON THEIR EMOLUMENTS.

THE DEPARTMENT IS REVIEWING THE ENTIRE TAX REIMBURSEMENT

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AGREEMENT QUESTION AS WELL AS THE APPROPRIATENESS OF SOME
ORGANIZATIONS USING THE U.S. GOVERNMENT EQUITY IN TAX
EQUALIZATION FUNDS TO REIMBURSE EMPLOYEES FOR U.S. TAXES
ON LUMP SUM LEAVE PAYMENTS.

2. IN CONNECTION WITH THIS REVIEW, WE NEED TO KNOW IF THE
ORGANIZATIONS HAVE DETERMINED THAT LUMP SUM PENSION PAY-

MENTS ARE ENTITLED TO TAX EXEMPTION UNDER THE TERMS OF ARTICLE VI, SECTION 19(B) OF THE CONVENTION OF THE PRIVILEGES AND IMMUNITIES OF THE SPECIALIZED AGENCIES BY ALL STATES PARTY THERETO.

3. DEPARTMENT'S PREVIOUS INSTRUCTIONS CONTAINED REFTEL C WERE MADE ON ASSUMPTION THAT ITU HAS DETERMINED THAT LUMP SUM PENSION PAYMENTS ARE ENTITLED TO TAX EXEMPTION UNDER SECTION 19(B) OF THE CONVENTION BY ALL STATES PARTY THERETO.

4. WITH REGARD TO THE MISSION'S QUERY ON EFFECTIVE DATES OF TAX REIMBURSEMENT AGREEMENTS, THE EFFECTIVE DATES WERE ESTABLISHED AT THE TIME EACH INDIVIDUAL AGREEMENT WAS NEGOTIATED. AIRGRAM A-2278 DATED APRIL 30, 1976 EXPLAINS THAT JANUARY 1, 1977 WAS ESTABLISHED AS THE EFFECTIVE DATE FOR THE USG/WMO TAX REIMBURSEMENT AGREEMENT FOR FINANCIAL REASONS WHICH STILL PERTAIN. VANCE

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